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GOVERNOR



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COMMISSIONER OF ADMINISTRATION

**State of Louisiana**  
Division of Administration  
**Office of State Uniform Payroll**

**THIS MEMO HAS BEEN UPDATED BY OSUP MEMO 2013-34**  
January 11, 2013

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2013-30

TO: LaGov HCM Paid Agency Human Resources  
and Employee Administration Staff

FROM: Andrea P. Hubbard  
Director

SUBJECT: Tax Rates for Calendar Year 2013

Effective January 1, 2013, the new Federal Tables ([IRS Notice 1036](#)) for income tax withholding will be used in calculating tax deductions. The withholding allowance amount for a biweekly payroll period has increased to **\$150.00** for 2013.

The Social Security wage base for 2013 has increased to **\$113,700**. The Middle Class Tax Relief and Job Creation Act of 2012, which extended the 4.2% employee Social Security tax rate, expired on December 31, 2012. Beginning with pay period 1/2013, the employee Social Security tax rate returns to 6.2%; the employer rate remains at 6.2%. The maximum Social Security tax withheld from the employee and matched by the employer has increased to \$7,049.40.

The Medicare tax rate remains at 1.45% for employee and employer for 2013. There is no wage base limit for Medicare tax. However, beginning January 1, 2013, an additional Medicare tax of 0.9% will be withheld from any employee with Medicare wages in excess of \$200,000. The additional Medicare tax will be withheld beginning with the pay period in which wages exceed \$200,000 and will continue for the remainder of the calendar year. This additional Medicare tax is only imposed on the employee. There is no employer share of additional Medicare tax.

IRS Publication 15, Circular E, Employer's Tax Guide, revised for 2013, has not yet been released. OSUP will advise agencies once it has been released. Agencies may not receive a hard copy in the mail due to all state agencies being under one tax ID.

Employees may see a difference in their net pay due to the tax changes above. A message will appear on the January 25, 2013 checks and payroll statements advising employees of this. A message has also been added on the LEO Welcome page.

If you have any questions, please contact a member of the OSUP Wage and Tax Administration Unit at [DOA-OSUP-WTA@la.gov](mailto:DOA-OSUP-WTA@la.gov) or (225):

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